

COUNTY OF YORK

MEMORANDUM

DATE: May 5, 2005 (BOS Mtg. 6/21/05)

TO: York County Board of Supervisors

FROM: James E. Barnett, County Attorney

SUBJECT: Proposed amendment to County Code § 21-92—Expansion of definition of "Lodging" for purposes of transient occupancy tax

The 2005 General Assembly adopted, and the Governor signed into law Senate Bill 793 which adds a minor clarification to the transient occupancy tax, specifying that the room or space leased to a transient which may be the subject of the tax must be one which is "suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes." Such has probably always been assumed to be the case, but if the General Assembly cares enough about this seemingly small matter to adopt legislation to address it, I have proposed that we ought to consider amending our ordinance in such a way as to incorporate the General Assembly's language into our definition of "lodging" as set out in County code § 21-92.

Attached for your consideration is an ordinance which does precisely that. I have spoken with the Commissioner of the Revenue, and she concurs that the additional language will not have any practical impact on the County's tax collections. I recommend its adoption.

Barnett/3440:sw
Attachment

- Ordinance No. 05-16